

By: Uresti

H.B. No. 3148

A BILL TO BE ENTITLED

AN ACT

relating to installment payments of ad valorem taxes imposed on residence homesteads and certain property of disabled veterans and their surviving spouses.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. The heading to Section 31.031, Tax Code, is amended to read as follows:

Sec. 31.031. QUARTERLY INSTALLMENT PAYMENTS OF [~~CERTAIN HOMESTEAD~~] TAXES ON HOMESTEADS AND PROPERTY OF DISABLED VETERANS.

SECTION 2. Section 31.031(a), Tax Code, as amended by Chapters 122 (H.B. 97), 643 (H.B. 709), and 935 (H.B. 1597), Acts of the 83rd Legislature, Regular Session, 2013, is reenacted and amended to read as follows:

(a) This section applies only to:

(1) an individual who is[+]

[~~(A) disabled or at least 65 years of age, and~~

[~~(B)~~] qualified for an exemption under Section

11.13 [~~11.13(c)~~]; or

(2) an individual who is:

(A) a disabled veteran or the unmarried surviving spouse of a disabled veteran; and

(B) qualified for an exemption under Section 11.132 or 11.22.

SECTION 3. Section 31.031(a-1), Tax Code, is amended to

1 read as follows:

2 (a-1) An individual to whom this section applies may pay a
3 taxing unit's taxes imposed on property that the person owns and
4 occupies as a residence homestead or for which the person receives
5 an exemption under Section 11.22 in four equal installments without
6 penalty or interest if the first installment is paid before the
7 delinquency date and is accompanied by notice to the taxing unit
8 that the person will pay the remaining taxes in three equal
9 installments. If the delinquency date is February 1, the second
10 installment must be paid before April 1, the third installment must
11 be paid before June 1, and the fourth installment must be paid
12 before August 1. If the delinquency date is a date other than
13 February 1, the second installment must be paid before the first day
14 of the second month after the delinquency date, the third
15 installment must be paid before the first day of the fourth month
16 after the delinquency date, and the fourth installment must be paid
17 before the first day of the sixth month after the delinquency date.

18 SECTION 4. Chapter 31, Tax Code, is amended by adding
19 Section 31.033 to read as follows:

20 Sec. 31.033. MONTHLY INSTALLMENT PAYMENTS OF TAXES ON
21 CERTAIN HOMESTEADS AND PROPERTY OF A DISABLED VETERAN. (a) This
22 section applies only to:

23 (1) an individual who is qualified for an exemption
24 under Section 11.13(c); or

25 (2) an individual who is:

26 (A) a disabled veteran or the unmarried surviving
27 spouse of a disabled veteran; and

1 (B) qualified for an exemption under Section
2 11.132 or 11.22.

3 (b) An individual to whom this section applies may pay a
4 taxing unit's taxes imposed on property that the person owns and
5 occupies as a residence homestead or for which the person receives
6 an exemption under Section 11.22 in 10 equal installments without
7 penalty or interest if the first installment is paid before
8 November 1 of the year for which the taxes were assessed and is
9 accompanied by notice to the taxing unit that the person will pay
10 the remaining taxes in nine equal monthly installments. The second
11 installment must be paid before December 1, and each subsequent
12 installment must be paid before the first day of each subsequent
13 month. The 10th installment must be paid before August 1.

14 (c) If the individual fails to make a timely payment due
15 after January 1, the unpaid installment is delinquent and incurs a
16 penalty of six percent and interest as provided by Section
17 33.01(c). The penalty provided by Section 33.01(a) does not apply
18 to the unpaid installment.

19 (d) An individual may pay more than the amount due for each
20 installment and the amount in excess of the amount due shall be
21 credited to the next installment. An individual may not pay less
22 than the total amount due for each installment unless the collector
23 provides for the acceptance of partial payments under this section.
24 If the collector accepts a partial payment, penalties and interest
25 are incurred only by the amount of each installment due after
26 January 1 that remains unpaid on the applicable date provided by
27 Subsection (b).

1 SECTION 5. Section 33.08(b), Tax Code, is amended to read as
2 follows:

3 (b) The governing body of the taxing unit or appraisal
4 district, in the manner required by law for official action, may
5 provide that taxes that become delinquent on or after June 1 under
6 Section 26.07(f), 26.15(e), 31.03, 31.031, 31.032, 31.033, 31.04,
7 or 42.42 incur an additional penalty to defray costs of
8 collection. The amount of the penalty may not exceed the amount of
9 the compensation specified in the applicable contract with an
10 attorney under Section 6.30 to be paid in connection with the
11 collection of the delinquent taxes.

12 SECTION 6. This Act applies only to ad valorem taxes imposed
13 for a tax year beginning on or after the effective date of this Act.

14 SECTION 7. This Act takes effect January 1, 2018.